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March 9, 2005

Mary L. Cottrell, Secretary  
Department of Telecommunications & Energy  
Commonwealth of Massachusetts  
One South Station, 2<sup>nd</sup> Floor  
Boston, Massachusetts 02110

**Re: Petition of Verizon New England Inc. for Arbitration; D.T.E. 04-33**

Dear Ms. Cottrell:

Enclosed for filing is Verizon Massachusetts' Opposition to Petition for Emergency Declaratory Relief filed by competitive carriers on March 4, 2005.

Thank you for your assistance in this matter.

Sincerely,

/s/Alexander W. Moore

Alexander W. Moore

Enclosure

cc: Tina Chin, Hearing Officer  
Michael Isenberg, Director--Telecommunications Division  
Paula Foley, Esquire  
Service List (D.T.E. 04-33)  
Paul G. Afonso, Chairman  
James Connelly, Commissioner  
W. Robert Keating, Commissioner  
Judith F. Judson, Commissioner  
Brian Paul Golden, Commissioner